

92A120-X (10-92)

Commonwealth of Kentucky  
REVENUE CABINET**KENTUCKY SPOUSAL  
INHERITANCE TAX RETURN**

(For deaths on or after August 1, 1985)

**FOR DEPARTMENT USE ONLY**\_\_\_\_ / 4 / 6 / 1 / 9  
Account No. Tax Year

Decedent's Last Name	First Name and Middle Initial	Date of Death	Age at Death	HR Code No. (if known)
Decedent's Address (number and street or rural route)	City or Town	County	State <b>KY</b>	ZIP Code
				Social Security No.

**INSTRUCTIONS:** This return may be used only if: (1) the decedent's date of death occurred on or after August 1, 1985 *and* (2) the entire estate passes to the surviving spouse (a) under the provisions of decedent's will, (b) by survivorship title or (c) if the personal property was \$7,500 or less and the court ordered it to be set aside for the surviving spouse. The purpose of this return is to provide the Revenue Cabinet with the information needed to issue lien releases required under KRS 140.190 and 140.250 for the transfer of real and personal property. List in Section I any real estate in which the decedent owned an interest at the time of death. List in Section II any stocks, corporate bonds or notes, accounts or other investments that need a lien release to transfer decedent's interest. Failure to answer any question or give complete information will delay the processing of the return.

Did anyone other than the surviving spouse receive any real or personal property as a result of decedent's death either by will or by right of survivorship or by the intestate law? ☐ Yes ☐ No ☐ If yes, this return cannot be used.

Did decedent have a will? ☐ Yes ☐ No ☐ If yes, attach a copy. ☐ If no will, did the court set aside any personal property for the surviving spouse? ☐ Yes ☐ No ☐ If yes, attach a copy of the court order.

Did decedent make any gifts or transfers to anyone other than the surviving spouse? ☐ Yes ☐ No ☐ If yes, submit details of gift or transfer including the date, value, name of recipient and relationship to the decedent.

Was decedent legally domiciled in Kentucky for five years prior to death? ☐ Yes ☐ No ☐ If no, give date domicile established \_\_\_\_\_

**SECTION I—REAL PROPERTY**

Description of Property (house and lot, number of acres, commercial building and lot)	Specific Location of Property	County	Name of Co-Owner	With or Without Survivorship	Fair Cash Value of 100%	Decedent's Interest
					\$	%

**SECTION II—PERSONAL PROPERTY**

Issuing Bank or Corporation	Description of Item (checking or savings account, certificate of deposit, common or preferred stock, etc.)	Number of Shares or Face Value	Name of Co-Owner	With or Without Survivorship	Fair Cash Value of 100%	Decedent's Interest
					\$	%

I declare under the penalties of perjury that I have examined this return (including any attachments) and that to the best of my knowledge no real or personal property passes to anyone other than the surviving spouse.

Print or Type Name of Person, Title of Preparer or Firm Preparing Return			Name of Surviving Spouse or Person Representing Estate		
Mailing Address			Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
Telephone Number Including Area Code			Social Security Number Telephone Number Including Area Code		
Signature			Signature		
Date			Date		

Mail to: Kentucky Revenue Cabinet, Frankfort, Kentucky 40620.